

2011 ANNUAL CALENDAR OF BUSINESS ACTIVITIES

Wisconsin Department of Revenue, Division of State & Local Finance, Local Government Services

To access the applicable month, select the bookmark for that month at the left of the calendar.

CALENDAR ABBREVIATIONS

BOR	=	Board of Review
DNR	=	Dept. of Natural Resources
DOA	=	Dept. of Administration
DOR	=	Dept. of Revenue
ERP	=	Expenditure Restraint Program
MC	=	Maximum Credit
MCV	=	Maximum Credit Value
PMS	=	Payments for Municipal Services
PP	=	Personal Property
PILT	=	Payment In Lieu of Taxes
SA, SpA	=	Special Assessments
SC, SpC	=	Special Charges
SOA	=	Statement of Assessment
SOT	=	Statement of Taxes
SR	=	Shared Revenues
ST, SpT	=	Special Taxes
TCDB	=	Technical College District Board
TVC	=	Town, Village, or City

NOTE 1 - Weekend/Holiday Law Applies for events that by statute would fall on a Sunday, Holiday or Saturday (in some cases) – sec. 990.001 (4) (b) and (c), Wis. Stats.

(b) If the last day within which an act is to be done or proceeding had or taken falls on a Sunday or legal holiday the act may be done or the proceeding had or taken on the next secular day.

(c) When the last day within which a proceeding is to be had or taken or an act done, which consists of any payment to or the service upon or the filing with any officer, agent, agency, department or division of the state or of any county, city, village, town, school district or other subdivision of the state, of any money, return, statement, report, notice or other document, falls on a Saturday and the duly established official office hours of such officer, agent, agency, department or division to which such payment is to be made or upon which such service is to be made or with which such return, statement, report, notice or other document is required to be filed, do not include any office hours thereof on such Saturday, said proceeding may be had or taken or such act may be done on the next succeeding day that is not a Sunday or a legal holiday.

January 2011

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1 New Year's Day State Offices Closed General Property Assessment Date (s. 70.10)
2	3 Quarterly Hwy Aids Paid by DOT Lottery Credit Forms posted to Internet.	4	5	6	7	8
9	10	11	12	13	14 Lottery Special Charge Collections paid to DOR on or before 15th Financial Report Forms mailed by DOR (approx. date)	15
16	17 Martin Luther King Jr. Holiday (State Offices Closed)	18 January Tax Settlement due on or before 15th with taxing jurisdictions [s. 74.23]	19	20	21	22
23	24	25	26	27	28	29
30	31	Notes:				

February 2011

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1 Last day for Municipal treasurers to apply Lottery and First Dollar Credits to tax bills. PMS aid paid early Feb. by DOA. (note 1) First Installment of taxes & full payment of SA, SC, ST and PP due. (note 1) DNR PILT Stewardship payment due.	2 DOR to post Lottery & Gaming Credit late claim form on internet. (approx. date) Beginning date for delinquent personal property tax charge-backs [s. 74.42(2)]	3 DOR to mail Lottery and Gaming & First Dollar Credit Reimbursement Reports	4	5
6	7	8	9	10	11	12
13	14	15 Municipalities to distribute PILT stewardship payment on or before Feb 15	16	17	18	19
20	21 President's Day (Federal Holiday) DOR Furlough Day (DOR Offices Closed)	22 Municipalities settle with DOR - Lottery Special Charges collected on tax bills. Due on or before Feb 20th. (note 1) Statutory date for completing tax settlement with county & taxing jurisdictions for collections under s. 74.12 [s. 74.25, s. 74.30]. (Note 1)	23	24 Last day for municipalities to request direct payment for 2010 Lottery, School Tax Levy and First Dollar Credits.	25 DOR produces and posts Final Major Class Comparison Report [s. 70.05] (approx. date)	26
27	28	Notes:				

March 2011

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1 Lottery & Gaming and First Dollar Credit reimbursement Reports & County Data file due to DOR [s. 79.10 (1m)] (March 1)	2	3	4	5
6	7	8	9	10	11	12
13	14	15 County sends State's share of taxes to DOA on or before March 15. [s. 74.30(1m)] County Treasurer to furnish DOR completed tax roll on or before March 15. [s. 59.25 (3)(e)]	16	17 Lottery & Gaming Credit payment/settlement notices sent to clerks and treasurers, also posted on DOR website. (approx. date)	18	19
20	21	22	23	24	25	26
27	28 Lottery & Gaming Credit paid by DOR (4th Monday)	29	30 DOR sends ERP budget worksheets to clerks of eligible TVC (approx date)	31 Deadline for Financial Report Form - 2,500 or less population. Property owners file tax exemption reports w/ municipality by March 31 (even numbered years only)	Notes:	

April 2011

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			Mfg full value rolls sent to clerks from April through June. Clerks should review for correct taxation district and taxing jurisdiction identification. Mfg assessment notices set to taxpayers [s. 70.995(8)(b)1]		1 Exempt computer report available on-line for assessor input. Deadline to charge back uncollected delinquent PP taxes [s. 74.42 (1)]	2
3	4 Quarterly Hwy Aids Paid (Except Counties)	5	6 DOR to request update information for local officials (odd numbered years only)	7	8	9
10	11	12 Town Annual Meeting 2nd Tues in April (or within 10 days). [s. 60.11(2)]	13	14	15 Deadline to settle Lottery & Gaming Credit with Taxing Jurisdictions.	16
17	18 DNR Payment date for PILT. (Non-Stewardship Payment)	19	20	21	22	23
24	25	26	27	28	29 DOR to mail preprinted Statement of Assessment (approx date).	30

May 2011

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2 Local Assessor to deliver completed assessment roll to Clerk by 1st Monday in May. Deadline for Financial Reports 2,500 or more population. Utility Forms UT-142 and UT-143 due by May 1 ERP Budget Worksheet Due. Municipal and TID Computer Exemption Reports due by local assessor to DOR (electronic only) [s. 79.095 (2)(a)]	3	4	5	6	7
8	9 Board of Review shall meet annually at any time during 30-day period beginning on the 2nd Monday in May [s. 70.47]	10	11	12	13	14
15	16 Extended deadline for Financial Report Forms [s. 86.303 (5) (c) & (d)].	17	18	19	20	21
22	23	24	25	26	27 DOR Furlough Day (DOR Offices Closed)	28
29	30 Memorial Day (state offices closed)	31 DOR to mail preprinted Statement of Assessment (approx. date) End of month SOT 'playback' sent to district clerks.	Notes: 2% Fire Dues usually paid end of May or 1st week of June (Must be paid by August 1st)			

June 2011

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1	2	3	4
5	6	7	8	9	10	11
12	13 Statement of Assessment due to DOR by second Monday of June (after completion of BOR) [s. 73.53] Municipal Assessment Report (MAR) TID (including Net New Construction) due to DOR [s. 73.03(5)]	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30 Expiration date of Cigarette, Liquor & Malt Beverage Operator Licenses.	Notes:	

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July 2011						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					1 Tavern owners must be in possession of Cigarette & tavern licenses. Deadline for municipal Summary of Tax Exemption Reports to DOR (even numbered years only)	2
3	4 Independence Day (State Offices Closed)	5 Quarterly Hwy Aids paid by DOT	6	7	8	9
10	11	12	13	14	15	16
17	18 DOR sends payment notice for Exempt Computer Aid, Shared Revenue, ERP and School Levy Tax Credits to local Clerks.	19	20	21	22	23
24	25 Exempt Computer Aid Paid [79.095 (4)] 100% ERP, 15% Shared Revenue and School Levy Tax Credit Paid. [s. 79.10 (7m) (c) (1)] First Dollar Credit Paid. [s. 79.10 (7m)]	26	27	28	29	30
31	Notes: On or before August 1 preliminary population estimates issued by DOA 2% Fire dues paid on or before Aug 1 to TVC					

August 2011

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	1 2nd payment of property taxes due (if 2 installment). (Note 1) Deadline for Tax 16 Audited Financial Reports (CAFR) 25,000 or more population - Counties & Municipalities [s. 86.303 (5)] (Note 1)	2	3	4	5	6
7	8	9	10	11	12	13
14	15 DOR certifies equalized value fo TVC and County [s. 70.57 (1) (a)] Local Treasurer must forward School Levy and First Dollar Credit payments to County Treasurer by Aug 15th if payment received directly.	16	17	18	19 County Treasurer settlement with taxing jurisdictions due on or before Aug 20th (note 1) Lottery Special Charge settlement with DOR due on or before Aug 20th. (note 1)	20
21	22 State tax computed by DNR and certified to County Clerk - 4th Monday.	23	24	25	26	27
28	29	30	31	Notes:		

September 2011

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1 DOR to provide County Rate Limit form to Counties by Sept 1 [Tax 21.04] TID Certified values sent to overlaying taxing jurisdictions.	2	3
4	5 Labor Day (State Offices Closed)	6	7	8	9	10
11	12	13 2011 Revised Estimate and 2012 Original Estimate notices sent to local clerks for Shared Revenue and ERP	14	15	16 Levy Limit Worksheets sent to TVCs and Counties (approx. date)	17
18	19	20	21	22	23	24
25	26	27	28	29	30 DOR to Certify School District Equalized Values to DPI on or before Oct 1 [s. 121.06] DOR Certifies Tech College Equalized Values	Notes:

October 2011

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			On or before Oct 1 - Lottery and Gaming Credit Late Claim applications due to DOR	Oct 1 is Deadline for clerk to submit Request for Sharing of Non- Manufacturing Omitted Taxes to DOR. [s. 74.315	Oct 1 is Deadline for clerk to submit Request for Charge Back or Rescinded or Refunded Taxes (PC-201 to DOR. [s.74.41 (1)]	1
2	3 Quarterly Hwy Aids paid by DOT State Trust Fund Notices Mailed DOR mails Exempt Computer Values & Worksheets	4 DOR preprints and mails Tech College Apportion- ment Sheets (approx date) DOR preprints and mails County Apportionment Sheets (approx date)	5 Lottery Credit Audit Results sent to County Treasurer and Municipal Clerk. (Approx. date)	6	7	8
9	10 Columbus Day	11	12 DOR to bgegin Equating Mfg Assessment Rolls and Printing Final SOAs [s. 70.995 (8) (e)] (approx date)	13	14 Approximate date statistical reports posted to internet by DOR [s. 73.06] Notice of delinquent water and sewer bills sent to property owners	15
16	17	18	19	20	21	22
23	24 Special District Equalized Values Certified - mailed to Special District Clerks	25	26	27 Tax Increment Work- sheets posted to DOR Website (approx date)	28 ERP budget limit notices sent to TVCs with tax rate above 5 mills.	29
30	31 Special Districts to certify levy to TVC on or before Nov 1. TCBD Certifies Tax Levy	Notes:				

November 2011

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1	2 Lottery Special Charges & non-primary resident reports sent to County Treasurer and Municipal Clerks.	3	4 On or before Nov 6 - Local Clerk to receive School District Certified Levy [s. 120.12 (3)]	5
6	7	8	9	10	11 Veterans Day (Federal Holiday)	12
13	14 Shared Revenue payment notices sent to local treasurer.	15 DOR certifies 74.41 charge back and 74.315 omitted tax to TVC	16	17	18	19
20	21 3rd Monday - Final Shared Revenue Payment to TVC and County	22	23 Prior to Dec 1 - MCV and MC amounts certified by DOR for First Dollar and Lottery and Gaming Credits Prior to Dec 1 - Notice of School Levy Tax Credit Amount sent to local Clerks	24 Thanksgiving Day (State Offices Closed)	25	26
27	28 DOR to mail preprinted Statement of Taxes (SOT) (approx date)	29	30	Notes:		

December 2011

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1	2	3
4	5	6	7	8 Tax district clerks deliver tax roll to treasurer by Dec 8th & tax collection begins [s. 74.03]	9 Mobile/Manufactured Home Pub for Lottery & Gaming Credit posted to internet (approx date)	10
11	12	13	14	15 Municipal and County Levy Limit Worksheets to DOR by Dec 15. County Tax Levy Rate Limit Worksheet due to DOR by Dec 15 [Tax 21.04]	16	17
18	19 SOT due to DOR by 3rd Monday [s. 69.61] By 3rd Monday - Tax district clerk deliver roll to treasurer if refund excess escrow amount in 15 working days [s. 74.03 (2)]	20	21	22	23	24
25 Christmas Day	26 Christmas Observed (state offices closed)	27	28	29 End of Month - January Settlement Sheets sent to TVC treasurers.	30	31 New Years Eve